

Issued under authority of P.A. 403 of 2000, as amended. Filing is mandatory.

Product Code (see instructions on page 2)

Company Name	Account Number (FEIN or TR)	Report Period (MM/CCYY)
--------------	-----------------------------	-------------------------

- ☐ 11A Diversions **TO** Michigan
☐ 11B Diversions **FROM** Michigan - Indicate new destination State/Province/Country: _____

Report Whole Gallons Only

www.michigan.gov/treasury

Total

Instructions for Schedule of Diversion, Form 3750

General Instructions

This schedule provides detail in support of the amount shown as diversion corrections on your return. Each diversion of product should be listed on separate lines with a separate schedule for each product type. You must use a separate schedule for diversions **to** Michigan, **from** Michigan, and for each revised destination state/province.

A diversion number must be obtained prior to diverting fuel either TO or FROM Michigan. **To obtain a diversion number call 1-888-367-1600.**

Three Day Payment - Tax is due on diverted motor fuel within 3 business days after either of the following events:

- ▶ Diversions on all fuel that is intended for export from Michigan but diverted to a destination within Michigan.
- ▶ Diversions by unlicensed importers on all fuel acquired outside Michigan, not intended for a Michigan destination, but diverted to Michigan.

Payments not postmarked within three business days of the event are subject to 100% penalty. **A Three Day Payment Voucher (form 3778) must accompany your payment.**

Product Codes - Enter the appropriate code on page 1. The most common product codes are listed below. See our Web site for additional codes.

Gasoline Products

065 - Gasoline
124 - Gasohol
241 - Ethanol
243 - Methanol
100 - Transmix

Diesel Products

160 - Undyed Diesel
228 - Dyed Diesel
142 - Undyed Kerosene
072 - Dyed Kerosene

Aviation Products

125 - Aviation Gasoline
130 - Jet Fuel

Miscellaneous

054 - LPG

Column Instructions

Column (1) & (2): **Carrier** - Enter the name and FEIN of the company that transports the product.

Column (3): **Mode of Transport** - Enter one of the following:

J = Truck **R** = Rail **B** = Barge **S** = Ship (Great Lakes or ocean marine vessel)

Column (4): **Original Destination State** - Enter the name of the original destination state/province as it appears on the bill of lading.

Revised Destination State - Enter the name of the new destination state/province.

Column (5): **Terminal Code** - Use IRS Terminal Control Number.

Column (6): **Purchaser's Name** - Enter the name of the company the product was sold to.

Column (7): **Purchaser's FEIN** - Enter the FEIN of the company the product was sold to.

Column (8): **Date Shipped** - Enter the date the product was shipped.

Column (9): **Document Number** - Enter the bill of lading number from the manifest issued at the terminal when product is removed over the rack. In the case of bulk plant removals, use the withdrawal bill of lading.

Column (10): **Net Gallons** - Enter the net amount of gallons diverted.

Column (11): **Gross Gallons** - Enter the gross amount of gallons diverted.

Column (12): **Billed Gallons** - Enter the number of gallons to be billed to the customer.

Column (13): **Diversion Number** - Enter the number issued by the taxing agency or its agent that authorizes the diversion of the product from the destination state that is on the original bill of lading.